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IDAHO PUBLIC  
UTILITIES COMMISSION

*Attorneys for Falls Water Company, Inc.*

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

IN THE MATTER OF THE  
APPLICATION OF FALLS WATER  
COMPANY, INC. FOR COVID-19  
COST DEFERRALS

**Case No. GNR-U-20-03**  
(Including Consolidated Case No.  
FLS-W-20-02)

**FALLS WATER COMPANY, INC.'S REPLY  
COMMENTS**

Falls Water Company, Inc. (“Falls Water” or “Company”), submits the following Reply Comments in response to Comments filed by the Idaho Public Utilities Commission Staff (“Staff”) as well as Comments filed by the Idaho Conservation League (“ICL”).

Falls Water thanks the stakeholders for their interest and comments in this case, and particularly the acknowledgement regarding the uncertainty of the impacts of COVID-19 on different utility sectors. Falls Water also submits that the impacts of COVID-19 will differ in different geographical areas of the State.

The Company generally agrees with Staff’s comments, while noting that not all of Staff’s comments apply to all utilities. The Company also notes that, while Staff identified categories of O&M expenses that may be incurred—such as expenses for personal protective equipment, sanitizer, cleaning supplies, etc., Staff Comments at 3—these categories illustrate examples and do not constitute an exhaustive list of costs eligible for deferral. Falls Water may incur expenses

that do not fall within these categories, and would request that the Commission not limit the types of costs that can be deferred, but instead that the Commission address any such costs in the context of a proceeding seeking recovery. Falls Water understands that it must demonstrate the prudence of costs in order to recover them.

ICL's comments similarly do not apply to all utilities. Falls Water looks forward to working with Staff and other stakeholders to consider all relevant factors in any future proceeding to recover deferred costs if ordered by the Commission.

DATED: May 21, 2020.

GIVENS PURSLEY LLP



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Preston N. Carter  
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*Attorneys for Falls Water Company, Inc.*

## CERTIFICATE OF SERVICE

I certify that on May 21, 2020, a true and correct copy of the foregoing was served upon all parties of record in this proceeding via the manner indicated below:

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